

The effect of corporate governance on the earnings quality: evidence from Indonesian banking companies = Pengaruh corporate governance terhadap kualitas laba: studi empiris dari industri perbankan di Indonesia

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Abstrak

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This paper aims to analyze the effect of corporate governance to earnings quality of evidence from Indonesian banking companies listed in Indonesian Stock Exchange during 2013-2015. Corporate governance mechanism is measured by the effectiveness of board of commissioner and the effectiveness of audit committee and audit quality public accountant company size and tenure. The earnings quality is measured by discretionary accruals from Beaver and Engel 1996. Using market to book ratio, size, return on assets, and leverage as controlling variable, the results show that the effectiveness of audit committee, the effectiveness of board of commissioners, audit tenure, and audit size do not have significant effects on earnings quality.

ABSTRAK

Skripsi ini bertujuan untuk menganalisis pengaruh tata kelola perusahaan terhadap kualitas laba: dengan bukti dari perusahaan perbankan Indonesia yang terdaftar di Bursa Efek Indonesia selama tahun 2013-2015. Mekanisme tata kelola perusahaan diukur dengan efektifitas dewan komisaris dan efektifitas komite audit dan kualitas audit ukuran dan tenure KAP. Kualitas laba diukur dengan akrual diskresioner dari Beaver dan Engel 1996. Dengan menggunakan rasio market to book, size, return on assets, dan leverage sebagai variabel pengendali, hasil dari penelitian ini menunjukkan bahwa efektivitas komite audit, efektivitas dewan komisaris, umur audit, dan ukuran audit tidak berpengaruh signifikan terhadap kualitas laba.